

Exhibit B

Minkoff Letter

Frankfurt Kurnit Klein + Selz PC

Ronald C. Minkoff

28 Liberty Street, New York, New York 10005

T (212) 705-4837 F (347) 438-2112

rminkoff@fkks.com

May 28, 2021

VIA EMAIL (neilberger@teamtogut.com)

Neil Berger, Esq.

Togut, Segal & Segal LLP

One Penn Plaza

New York, New York 10119

Re: Kossoff PLLC

Dear Neil:

We write in response to your request for confirmation of certain statements we have made on behalf of our clients in connection with Kossoff PLLC's operations. We are authorized to confirm that none of our clients ever had any specific knowledge of, access to or control over the firm's operating account and escrow accounts. Nor do any of them possess records or account statements regarding those accounts. The one exception is that Lisa Urban had access to and signing authority on a separate Kossoff escrow account used for the specific purpose of closing contract transactions in 2019, and for part of 2020. Ms. Urban's access to that account was cut-off in the fall of 2020.

Very truly yours,

/s/ Ronald C. Minkoff

Ronald C. Minkoff

cc: Minta Nester, Esq. (mnester@teamtogut.com)
Caren Decter, Esq. (cdecter@fkks.com)